

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.,¹) Case No. 01-1139 (JKF)
) Jointly Administered
Debtors.)

Objection Deadline: February 18, 2005 at 4:00 p.m.
Hearing Date: TBD only if necessary

**FEE DETAIL FOR PROTIVITI INC.'S MONTHLY FEE APPLICATION
FOR THE PERIOD FROM DECEMBER 1, 2004 THROUGH DECEMBER 31, 2004**

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

EXHIBIT "A"

Protiviti Inc.

**W. R. Grace & Co. Time Tracking Summary
Period Covered: December 2004**

Name	Position	Number of Years in Profession	Hourly Billing Rate	Total Hours Billed	Total Fees
Hendrixson, Marie	Managing Director	18	\$ 300.00	1.0	\$ 300.00
Haggard, Cary	Senior Manager, IT	10	\$ 240.00	1.0	\$ 240.00
Saxon, Christine	Senior Manager, IT	8	\$ 240.00	1.0	\$ 240.00
Petito, Matthew	Manager	6	\$ 240.00	140.0	\$ 33,600.00
Martin, John	Senior Consultant	29	\$ 175.00	163.0	\$ 28,525.00
Duranti, Peter	Senior Consultant, IT	10	\$ 188.00	42.0	\$ 7,896.00
			Totals	348.0	\$ 70,801.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended December 31, 2004

Name: Marie Hendrixson
Level: Managing Director

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
12/15/2004	Discussed open items and testing approach during remaining months of project with Matt Petito	\$ 300.00	1	\$ 300.00
	Totals		1.0	\$ 300.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended December 31, 2004

Name: Cary Haggard
Level: Senior Manager, Information Technology

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
17-Dec-04	Discussed SAP authorization and separation of duties controls with Barb Summerson, Christine Saxon, and Matt Petito	\$ 240	1.0	\$ 240.00
	Totals		1.0	\$ 240.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended December 31, 2004

Name: Christine Saxon
Level: Senior Manager, Information Technology

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
17-Dec-04	Discussed SAP authorization and separation of duties controls with Barb Summerson, Cary Haggard, and Matt Petito	\$ 240.00	1.0	\$ 240.00
	Totals		1.0	\$ 240.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended December 31, 2004

Name: Matthew Petito
Level: Manager

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Dec-04	Discussed current project status and estimated to complete with Ryan Heaps	\$ 240.00	1	\$ 240.00
1-Dec-04	Discussed financial reporting testing and estimated to complete with Loren VanLoan and John Martin	\$ 240.00	1	\$ 240.00
1-Dec-04	Discussed Curtis Bay and Worms retesting with Shaun Landers	\$ 240.00	0.5	\$ 120.00
1-Dec-04	Discussed and performed testing of Curtis Bay fixed assets with Shaun Landers and Ryan Heaps	\$ 240.00	1	\$ 240.00
1-Dec-04	Review the Worms, Curtis Bay and Cambridge risk control matrices to determine future testing	\$ 240.00	3	\$ 720.00
1-Dec-04	Discussed Cambridge separation of duties controls and conflicts with Loren VanLoan, Ryan Heaps, Brian Kenny and Charlie Sebestyen	\$ 240.00	1	\$ 240.00
1-Dec-04	Review Cambridge account analyses in preparation of meeting with Ryan Heaps	\$ 240.00	1	\$ 240.00
1-Dec-04	Modify Curtis Bay process flowcharts based on Doug Ilioff's changes	\$ 240.00	0.5	\$ 120.00
2-Dec-04	Performed test of Curtis Bay fixed assets with Emma Jones and generated related samples	\$ 240.00	1	\$ 240.00
2-Dec-04	Reviewed Cambridge account analyses with Ryan Heaps	\$ 240.00	1	\$ 240.00
2-Dec-04	Discussed open Cambridge issues, including account analyses with Loren VanLoan, Charlie Sebestyen and Rick Brown	\$ 240.00	2	\$ 480.00
2-Dec-04	Reviewed SAP profiles for Corporate Columbia and Davison, and discussed with Greg Demory	\$ 240.00	1.5	\$ 360.00
2-Dec-04	Modify Curtis Bay process flowcharts based on Doug Ilioff's changes; uploaded to the portal	\$ 240.00	1	\$ 240.00
2-Dec-04	Updated Worms process flowcharts based on changes from process owners; uploaded flowcharts to the portal	\$ 240.00	1	\$ 240.00
3-Dec-04	Discussed open issues for Worms with Shaun Landers	\$ 240.00	0.5	\$ 120.00
3-Dec-04	Discussed open issues for Environment and Cambridge with Loren VanLoan	\$ 240.00	0.5	\$ 120.00

3-Dec-04	Performed test of SAP profiles for Columbia Corporate and Davison; discussed results with John Reilly and Michael Brown	\$ 240.00	1	\$ 240.00
6-Dec-04	Performed test of Curtis Bay fixed assets with Emma Jones	\$ 240.00	1	\$ 240.00
6-Dec-04	Discuss corporate financial reporting testing approach and open testing with John Martin	\$ 240.00	1	\$ 240.00
6-Dec-04	Finalized test of journal entry authorization for corporate	\$ 240.00	1	\$ 240.00
7-Dec-04	Performed test of Cambridge account analyses and documented test results	\$ 240.00	3	\$ 720.00
7-Dec-04	Discuss open issues for Cambridge with Loren VanLoan	\$ 240.00	0.5	\$ 120.00
7-Dec-04	Finalize Curtis Bay fixed asset testing and documented results in the portal	\$ 240.00	1	\$ 240.00
7-Dec-04	Discuss open issues for SAP authorization controls with John Reilly	\$ 240.00	0.5	\$ 120.00
7-Dec-04	Discuss open issues for Corporate GL Close, SOAR, financial reporting and pensions with John Martin	\$ 240.00	1	\$ 240.00
7-Dec-04	Discuss procurement card testing approach with Ryan Heaps	\$ 240.00	1	\$ 240.00
7-Dec-04	Reviewed the procurement card process flowcharts, risk control matrix and remediation report to determine approach	\$ 240.00	1	\$ 240.00
7-Dec-04	Prepare PBC listing for procurement card testing	\$ 240.00	0.5	\$ 120.00
7-Dec-04	Discuss open issues for Worms testing with Shaun Landers	\$ 240.00	0.5	\$ 120.00
8-Dec-04	Reviewed procurement card process flowcharts and made appropriate modifications based on new policies and remediation	\$ 240.00	2	\$ 480.00
8-Dec-04	Reviewed procurement card remediation plan for testing approach	\$ 240.00	1	\$ 240.00
8-Dec-04	Reviewed procurement card policies and procedures for testing approach	\$ 240.00	1	\$ 240.00
8-Dec-04	Made modifications to the procurement card risk control matrix	\$ 240.00	1	\$ 240.00
9-Dec-04	Researched and reviewed, per request of Internal Audit, a significant deficiency template to monitor control weaknesses	\$ 240.00	1	\$ 240.00
9-Dec-04	Updated the pensions and procurement card risk control matrices for open issues	\$ 240.00	1	\$ 240.00

9-Dec-04	Discussed open issues for Worms, Cambridge, Curtis Bay, and Corporate financial reporting with John Martin, Ryan Heaps, Shaun Landers and Loren VanLoan	\$ 240.00	1	\$ 240.00
9-Dec-04	Discussed Cambridge account analyses with Ryan Heaps	\$ 240.00	1	\$ 240.00
9-Dec-04	Performed test of Cambridge account analyses with Rick Brown, Jack McGee and Paul Bray	\$ 240.00	1.5	\$ 360.00
9-Dec-04	Discussed open issues for financial reporting with Michael Brown and Tim Delbrugge	\$ 240.00	0.5	\$ 120.00
9-Dec-04	Performed test of SAP/SOAR exchange rates with Michael Brown	\$ 240.00	1	\$ 240.00
9-Dec-04	Reviewed financial reporting disclosure narrative for 10Q	\$ 240.00	1	\$ 240.00
10-Dec-04	Performed test of SAP/SOAR exchange rates with Michael Brown	\$ 240.00	1	\$ 240.00
10-Dec-04	Reviewed financial reporting disclosure narrative for 10Q	\$ 240.00	1	\$ 240.00
10-Dec-04	Finalized test of Cambridge account analyses and documented results in the portal; discussions with Rick Brown, Jack McGee and Paul Bray	\$ 240.00	3	\$ 720.00
10-Dec-04	Prepared procurement card test sheets in preparation of meeting with Lorraine Rostanzo	\$ 240.00	0.5	\$ 120.00
10-Dec-04	Prepared process description for procurement card process	\$ 240.00	0.5	\$ 120.00
10-Dec-04	Prepared test plan for procurement card process	\$ 240.00	0.5	\$ 120.00
13-Dec-04	Prepared procurement card test sheets in preparation of meeting with Lorraine Rostanzo	\$ 240.00	2	\$ 480.00
13-Dec-04	Prepared process description for procurement card process	\$ 240.00	1	\$ 240.00
13-Dec-04	Prepared test plan for procurement card process	\$ 240.00	1	\$ 240.00
13-Dec-04	Made modifications to the procurement card flowcharts and risk control matrix based on discussions with Ryan Heaps	\$ 240.00	1	\$ 240.00
13-Dec-04	Reviewed Corporate financial reporting subprocesses in the portal and determined estimated to complete and remaining testing approach	\$ 240.00	1.5	\$ 360.00
13-Dec-04	Scanned documents for Corporate financial reporting and uploaded to portal	\$ 240.00	1.5	\$ 360.00
13-Dec-04	Discussed open issues and estimated to complete with John Martin and Ryan Heaps	\$ 240.00	0.5	\$ 120.00
14-Dec-04	Discussed financial reporting testing with Glenn Herndon and Michael Brown	\$ 240.00	1	\$ 240.00

14-Dec-04	Scanned documents for Corporate financial reporting and uploaded to portal	\$ 240.00	1.5	\$ 360.00
14-Dec-04	Finalized testing of Cambridge account analyses with Rick Brown and provided suggestions for improvement	\$ 240.00	1	\$ 240.00
14-Dec-04	Reviewed procurement card policy and procedures, and process flowcharts to determine testing approach	\$ 240.00	1.5	\$ 360.00
14-Dec-04	Discussed open issues and estimated to complete for financial reporting testing with John Martin	\$ 240.00	1	\$ 240.00
14-Dec-04	Discussed control deficiency listing with John Martin	\$ 240.00	1	\$ 240.00
15-Dec-04	Discussed open issues and estimated to complete for project with Ryan Heaps and John Martin	\$ 240.00	1	\$ 240.00
15-Dec-04	Discussed procurement card process, controls and testing with Lorraine Rostanzo	\$ 240.00	1	\$ 240.00
15-Dec-04	Prepared PBC listing for procurement card for future testing	\$ 240.00	2	\$ 480.00
16-Dec-04	Research system (SAP) authorization controls; impact on current and future testing; discussions with management for resolution	\$ 240.00	3	\$ 720.00
16-Dec-04	Obtained and reviewed Worms process flowcharts for fixed assets, payroll and credit and collections; uploaded to portal	\$ 240.00	1	\$ 240.00
16-Dec-04	Drafted a significant deficiency listing for control weaknesses; discussed with John Martin	\$ 240.00	1	\$ 240.00
17-Dec-04	Discuss financial reporting open items with John Martin	\$ 240.00	1	\$ 240.00
17-Dec-04	Developed mergers and acquisition risk control matrix in the portal	\$ 240.00	1.5	\$ 360.00
17-Dec-04	Discuss procurement card testing and documentation with Lorraine Rostanzo	\$ 240.00	0.5	\$ 120.00
17-Dec-04	Discuss separation of duties and authorization controls for SAP with Christine Saxon	\$ 240.00	0.5	\$ 120.00
17-Dec-04	Discuss separation of duties and authorization controls for SAP with Ryan Heaps, John Martin, Shaun Landers, Barb Summerson, Loren VanLoan, Mahmoud Bah; determined testing approach for remediation	\$ 240.00	1.5	\$ 360.00
17-Dec-04	Determined SAP conflicts per request of Ryan Heaps	\$ 240.00	2	\$ 480.00
18-Dec-04	Discuss procurement card testing and documentation with Lorraine Rostanzo	\$ 240.00	2	\$ 480.00
20-Dec-04	Discussed current status of project and estimated to complete with Ryan Heaps	\$ 240.00	0.5	\$ 120.00

20-Dec-04	Discussed final Cambridge account analyses testing and suggestions for improvement with Rick Brown	\$ 240.00	0.5	\$ 120.00
20-Dec-04	Performed test of income tax provision for September 2004; documented test results in the portal	\$ 240.00	0.5	\$ 120.00
20-Dec-04	Discussed procurement card testing, process flowcharts and risks and controls with Lorraine Rostanzo	\$ 240.00	1	\$ 240.00
20-Dec-04	Made modifications to the procurement card test plan, process flowcharts and risk and control matrix based on discussion with Lorraine Rostanzo	\$ 240.00	2	\$ 480.00
20-Dec-04	Performed procurement card testing; documented results in the portal; ongoing discussions with Lorraine Rostanzo, Jennifer Couste, Darlene Parlin and Jack McGee	\$ 240.00	2	\$ 480.00
20-Dec-04	Performed test of Worms payroll payment review; documented results in the portal	\$ 240.00	0.5	\$ 120.00
20-Dec-04	Modified Worms payroll test plan and process description based on new controls and testing	\$ 240.00	0.5	\$ 120.00
20-Dec-04	Discussed current status of project and related testing with Marie Hendrixson	\$ 240.00	0.5	\$ 120.00
21-Dec-04	Performed test of Worms payroll payment review; documented results in the portal	\$ 240.00	1	\$ 240.00
21-Dec-04	Modified Worms payroll test plan and process description based on new controls and testing	\$ 240.00	1	\$ 240.00
21-Dec-04	Performed procurement card testing; documented results in the portal; ongoing discussions with Lorraine Rostanzo, Jennifer Couste, Darlene Parlin and Jack McGee	\$ 240.00	3	\$ 720.00
21-Dec-04	Discussed SAP authorization and segregation of duties controls with Loren Van Loan, Brian Kenny, Ryan Heaps and Barb Summerson (discussions throughout the day)	\$ 240.00	1.5	\$ 360.00
22-Dec-04	Performed procurement card testing; documented results in the portal; ongoing discussions with Lorraine Rostanzo, Jennifer Couste, Darlene Parlin and Jack McGee	\$ 240.00	3	\$ 720.00
22-Dec-04	Discussed SAP authorization and segregation of duties controls with Loren Van Loan, Brian Kenny, Ryan Heaps and Barb Summerson (discussions throughout the day)	\$ 240.00	1	\$ 240.00
22-Dec-04	Scanned procurement card testing documentation into the portal	\$ 240.00	1	\$ 240.00
22-Dec-04	Reviewed mergers and acquisitions due diligence narrative; purchase accounting risks and controls; proposed test plan and test sheet; discussed with John Martin	\$ 240.00	1	\$ 240.00

27-Dec-04	Gathered SAP authorization control documentation from the portal for all level 1 sites per request of Ryan Heaps	\$ 240.00	2	\$ 480.00
27-Dec-04	Met with Ryan Heaps, Loren VanLoan, Mahmoud Bah and John Martin regarding approach for documenting SAP authorization controls and related remediation efforts	\$ 240.00	2	\$ 480.00
27-Dec-04	Determined and collected SAP authorization and conflict data per request of Ryan Heaps	\$ 240.00	5	\$ 1,200.00
28-Dec-04	Determined and collected SAP authorization and conflict data per request of Ryan Heaps; ongoing communications with process owners and SAP team for remediation	\$ 240.00	7	\$ 1,680.00
28-Dec-04	Met with Michael Brown and John Martin regarding financial reporting and disclosure and mergers and acquisitions controls	\$ 240.00	1	\$ 240.00
29-Dec-04	Performed additional testing of procurement card controls; documented test results in the portal	\$ 240.00	4	\$ 960.00
29-Dec-04	Determined and collected SAP authorization and conflict data per request of Ryan Heaps; ongoing communications with process owners and SAP team for remediation	\$ 240.00	4	\$ 960.00
29-Dec-04	Met with Ryan Heaps, Brian Kenny, Shaun Landers, Barb Summerson, Loren VanLoan, Mahmoud Bah and John Martin regarding approach for documenting SAP authorization controls and related remediation efforts	\$ 240.00	1	\$ 240.00
30-Dec-04	Determined and collected SAP authorization and conflict data per request of Ryan Heaps; ongoing communications with process owners and SAP team for remediation	\$ 240.00	2	\$ 480.00
31-Dec-04	Finalized accounts payable testing for Worms; documented results in the portal	\$ 240.00	1	\$ 240.00
31-Dec-04	Updated process documentation for procurement cards; uploaded to the portal	\$ 240.00	2	\$ 480.00
31-Dec-04	Determined and collected SAP authorization and conflict data per request of Ryan Heaps; ongoing communications with process owners and SAP team for remediation	\$ 240.00	5	\$ 1,200.00
	Totals		140.0	\$ 33,600.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended December 31, 2004

Name: John Martin
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
1-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis OPEB	\$ 175.00	2.0	\$ 350.00
1-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis reserve for discontinued ops	\$ 175.00	1.5	\$ 262.50
1-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis environmental reserves	\$ 175.00	2.0	\$ 350.00
1-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis asbestos reserve	\$ 175.00	2.0	\$ 350.00
1-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis long term debt	\$ 175.00	1.5	\$ 262.50
1-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis Merrill Lynch cash account	\$ 175.00	1.0	\$ 175.00
2-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis non current def taxes	\$ 175.00	2.0	\$ 350.00
2-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis US federal taxes	\$ 175.00	2.5	\$ 437.50
2-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis revolver interest accrual	\$ 175.00	1.0	\$ 175.00
2-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis environmental interest accrual	\$ 175.00	1.0	\$ 175.00
2-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis oxy reserve	\$ 175.00	1.5	\$ 262.50
2-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis other non-current liabilities	\$ 175.00	1.0	\$ 175.00
3-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis split dollar life insurance	\$ 175.00	1.0	\$ 175.00
3-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis deferred pension costs-union hourly	\$ 175.00	0.5	\$ 87.50
3-Dec-04	Davison-Columbia Specialized Inventory Accounting Sample testing obsolescence reserve	\$ 175.00	1.0	\$ 175.00
3-Dec-04	Davison-Columbia Specialized Inventory Accounting Sample testing LIFO reserve	\$ 175.00	2.0	\$ 350.00

3-Dec-04	Davison-Columbia Specialized Inventory Accounting Sample testing Inventory capitalization	\$ 175.00	1.0	\$ 175.00
3-Dec-04	Corporate-Columbia Pensions Process discussion - owners B. Kenny, K. Reid	\$ 175.00	2.5	\$ 437.50
6-Dec-04	Davison-Columbia General SAP - auth access testing-Reilly	\$ 175.00	1.5	\$ 262.50
6-Dec-04	Davison-Columbia General SAP - auth access testing-Petito	\$ 175.00	2.0	\$ 350.00
6-Dec-04	Davison-Columbia General SAP - Segregation of duties issues-Demory	\$ 175.00	2.5	\$ 437.50
6-Dec-04	Davison-Columbia General SAP - Segregation of duties issues-Reilly	\$ 175.00	2.0	\$ 350.00
7-Dec-04	Davison-Columbia General SAP - Segregation of duties issues-ZDFC setup	\$ 175.00	2.0	\$ 350.00
7-Dec-04	Davison-Columbia General SAP - Segregation of duties issues-ZDFC variants	\$ 175.00	1.5	\$ 262.50
7-Dec-04	Singapore Inventory Process discussion - IA-Bah	\$ 175.00	1.0	\$ 175.00
7-Dec-04	Cambridge Accounts Payable Process discussion - owners-Harding	\$ 175.00	1.5	\$ 262.50
7-Dec-04	Cambridge Accounts Payable Process discussion - IA-van Loan	\$ 175.00	1.0	\$ 175.00
7-Dec-04	Curtis Bay-FCC Inventory Process discussion - IA-Landers	\$ 175.00	1.0	\$ 175.00
8-Dec-04	Corporate-Columbia GI Close Sample testing-income taxes-current deferred benefit	\$ 175.00	2.5	\$ 437.50
8-Dec-04	Corporate-Columbia GI Close Sample evaluation-income taxes-current deferred benefit	\$ 175.00	1.0	\$ 175.00
8-Dec-04	Corporate-Columbia GI Close Sample testing-income taxes-federal payable	\$ 175.00	2.5	\$ 437.50
8-Dec-04	Corporate-Columbia GI Close Sample evaluation-income taxes-federal payable	\$ 175.00	1.0	\$ 175.00
8-Dec-04	Corporate-Columbia Fin Rptg Portal/RCM review-open item documentation	\$ 175.00	1.0	\$ 175.00
9-Dec-04	Corporate-Columbia Fin Rptg Process discussion - IA-environmental minutes-van loan	\$ 175.00	1.0	\$ 175.00
9-Dec-04	Corporate-Columbia Fin Rptg Process discussion - IA-legal minutes-van loan	\$ 175.00	1.0	\$ 175.00
9-Dec-04	Singapore Inventory Process discussion - IA-Bah	\$ 175.00	1.5	\$ 262.50
9-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q COGS	\$ 175.00	1.0	\$ 175.00

9-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q Diluted shares	\$ 175.00	1.5	\$	262.50
9-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q Treas Stock	\$ 175.00	1.0	\$	175.00
9-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q FAS 123	\$ 175.00	1.0	\$	175.00
10-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q prepetition debt	\$ 175.00	1.5	\$	262.50
10-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q debtors exp-legal	\$ 175.00	1.5	\$	262.50
10-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q other inc	\$ 175.00	1.0	\$	175.00
10-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q other assets	\$ 175.00	1.0	\$	175.00
10-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q life insurance earnings	\$ 175.00	1.5	\$	262.50
10-Dec-04	Corporate-Columbia Fin Rptg Sample testing-F/S disclosures-10Q EPS weighted shares	\$ 175.00	1.5	\$	262.50
13-Dec-04	Corporate-Columbia SOAR Process discussion - owners-GL to SOAR-Brown	\$ 175.00	1.0	\$	175.00
13-Dec-04	Corporate-Columbia SOAR Process discussion - IA-GL to SOAR-petito	\$ 175.00	1.0	\$	175.00
13-Dec-04	Corporate-Columbia SOAR Sample testing-GL to SOAR-corporate	\$ 175.00	2.5	\$	437.50
13-Dec-04	Corporate-Columbia SOAR Sample testing-GL to SOAR-davison	\$ 175.00	1.0	\$	175.00
13-Dec-04	Corporate-Columbia SOAR Sample testing-GL to SOAR-Worms	\$ 175.00	1.5	\$	262.50
13-Dec-04	Corporate-Columbia SOAR Sample testing-GL to SOAR-Singapore	\$ 175.00	1.0	\$	175.00
14-Dec-04	Corporate-Columbia GI Close Process discussion - owners-Account analysis-income tax reconciliation-Fausto	\$ 175.00	2.5	\$	437.50
14-Dec-04	Corporate-Columbia GI Close Sample testing-Account analysis-income taxes	\$ 175.00	2.5	\$	437.50
14-Dec-04	Corporate-Columbia Fin Rptg Portal/RCM review-review PWC disclosure controls	\$ 175.00	1.0	\$	175.00
14-Dec-04	Corporate-Columbia General SOA Reporting-AS2 review	\$ 175.00	1.0	\$	175.00
14-Dec-04	Corporate-Columbia General SOA Reporting-best practice review	\$ 175.00	0.5	\$	87.50

14-Dec-04	Corporate-Columbia General SOA Reporting-deficiency identification-spreadsheet prep	\$ 175.00	0.5	\$ 87.50
15-Dec-04	Corporate-Columbia Pensions Portal/RCM review	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Testplan revision	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-actuary report	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-actuary estimates reviews	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-assumptions reviews	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-SAS 70 reviews	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Davison-Columbia General SAP - Segregation of duties issues-discussion with Reilly	\$ 175.00	2.0	\$ 350.00
15-Dec-04	Corporate-Columbia Pensions Portal/RCM review	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Testplan revision	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-actuary report	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-actuary estimates reviews	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-assumptions reviews	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Corporate-Columbia Pensions Test Document prep-SAS 70 reviews	\$ 175.00	1.0	\$ 175.00
15-Dec-04	Davison-Columbia General SAP - Segregation of duties issues-discussion with Reilly	\$ 175.00	2.0	\$ 350.00
16-Dec-04	Corporate-Columbia GI Close Process discussion - owners-currency translation-Brown	\$ 175.00	1.5	\$ 262.50
16-Dec-04	Corporate-Columbia GI Close Process discussion - IA-currency translation-Petito	\$ 175.00	1.5	\$ 262.50
16-Dec-04	Corporate-Columbia SOAR Process discussion - owners-Brown	\$ 175.00	2.0	\$ 350.00
16-Dec-04	Corporate-Columbia SOAR Process discussion - owners-Petito	\$ 175.00	1.0	\$ 175.00
17-Dec-04	Davison-Columbia GI Close SAP - auth access testing-Heaps, PWC	\$ 175.00	2.0	\$ 350.00
17-Dec-04	Davison-Columbia General SAP - auth access testing-Heaps, IA team	\$ 175.00	2.5	\$ 437.50
17-Dec-04	Davison-Columbia General SAP - Segregation of duties issues-Heaps, IA team	\$ 175.00	3.5	\$ 612.50

20-Dec-04	WR Grace company wide all processes SAP - auth access testing, Heaps	\$ 175.00	4.0	\$ 700.00
20-Dec-04	WR Grace company wide all processes SAP - Segregation of duties issues, Heaps	\$ 175.00	4.0	\$ 700.00
21-Dec-04	WR Grace company wide all processes SAP - auth access testing, Heaps	\$ 175.00	4.0	\$ 700.00
21-Dec-04	WR Grace company wide all processes SAP - Segregation of duties issues, Heaps	\$ 175.00	4.0	\$ 700.00
22-Dec-04	WR Grace company wide all processes SAP - auth access testing, Heaps	\$ 175.00	4.0	\$ 700.00
22-Dec-04	WR Grace company wide all processes SAP - Segregation of duties issues, Heaps	\$ 175.00	4.0	\$ 700.00
27-Dec-04	WR Grace company wide all processes SAP - auth access testing, Heaps	\$ 175.00	4.0	\$ 700.00
27-Dec-04	WR Grace company wide all processes SAP - Segregation of duties issues, Heaps	\$ 175.00	4.0	\$ 700.00
28-Dec-04	WR Grace company wide all processes SAP - auth access testing, Heaps	\$ 175.00	5.0	\$ 875.00
28-Dec-04	WR Grace company wide all processes SAP - Segregation of duties issues, Heaps	\$ 175.00	5.0	\$ 875.00
29-Dec-04	WR Grace company wide all processes SAP - auth access testing, Heaps	\$ 175.00	4.0	\$ 700.00
29-Dec-04	WR Grace company wide all processes SAP - Segregation of duties issues, Heaps	\$ 175.00	4.0	\$ 700.00
	Totals		163.0	\$ 28,525.00

Protiviti Inc.
W. R. Grace & Co. Detailed Time Report
Month Ended December 31, 2004

Name: Peter Duranti
Level: Senior Consultant

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
6-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Meet with Barbara Summerson to review project scope. Reviewed Risk Control Matrix Reports and identified control owners and checked for open items.	\$ 188.00	2.0	\$ 376.00
6-Dec-04	Review the Sarbox Portal Risk Control Matrix for open items and controls to be tested.	\$ 188.00	3.0	\$ 564.00
6-Dec-04	Updated the Sarbox Portal Risk Control Matrix for IT subprocesses based on work performed.	\$ 188.00	3.0	\$ 564.00
7-Dec-04	Reviewed for open items; identified IT controls needed for retesting; accumulated controls in Excel for process owners per request of Barbara Summerson; gathered process documentation for process owner validation.	\$ 188.00	8.0	\$ 1,504.00
8-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Distributed the Risk Control Matrix to Chuck Tremblay.	\$ 188.00	1.5	\$ 282.00
8-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Distributed the Risk Control Matrix to Val Mrozek.	\$ 188.00	1.5	\$ 282.00
8-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Distributed the Risk Control Matrix to Greg Covington.	\$ 188.00	1.5	\$ 282.00
8-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Distributed the Risk Control Matrix to Marty Krist.	\$ 188.00	1.5	\$ 282.00
8-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Distributed the Risk Control Matrix to Augie Barquin.	\$ 188.00	2.0	\$ 376.00
10-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Reviewed the completed Risk Control Matrix for Marty Krist.	\$ 188.00	2.0	\$ 376.00

13-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Revised the Risk Control Matrix for Val Mrosak as required.	\$ 188.00	3.0	\$ 564.00
13-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Revised the Risk Control Matrix for Chuck Trembley as required.	\$ 188.00	3.0	\$ 564.00
13-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Reviewed the completed Risk Control Matrix for Augie Barquin.	\$ 188.00	2.0	\$ 376.00
14-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Revised the Risk Control Matrix for Chuck Trembley as required.	\$ 188.00	2.0	\$ 376.00
14-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Reviewed the Risk Control Matrix for Chuck Trembley.	\$ 188.00	1.0	\$ 188.00
16-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Status Report for remaining Risk Control Matrices prepared for Barbara Summerson.	\$ 188.00	1.0	\$ 188.00
21-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Status Report for remaining Risk Control Matrices prepared for Barbara Summerson.	\$ 188.00	2.0	\$ 376.00
23-Dec-04	December 2004 Sarbanes-Oxley Refresh Testing - Revised the Risk control owners names in the Grace Portal.	\$ 188.00	2.0	\$ 376.00
	Totals		42.0	\$ 7,896.00

EXHIBIT "B"

Protiviti Inc.

W. R. Grace & Co. Preparation of Monthly Fee Applications
Period Covered: December 2004**Name:** Matthew Petito
Level: Manager

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
2-Dec-04	Reviewed the settlement for monthly fee applications from April through September 2004, based on request from Ryan Heaps and Brian Kenny	\$ 240.00	1	\$ 240.00
2-Dec-04	Made modifications to the September monthly fee application	\$ 240.00	1	\$ 240.00
6-Dec-04	Finalized August, September 2004 monthly fee applications; submitted to Marie Hendrixson for review	\$ 240.00	1	\$ 240.00
6-Dec-04	Prepared October 2004 monthly fee application in accordance with bankruptcy policy	\$ 240.00	2	\$ 480.00
6-Dec-04	Prepared November 2004 monthly fee application in accordance with bankruptcy policy	\$ 240.00	1	\$ 240.00
6-Dec-04	Prepared quarterly fee application for July through September in accordance with bankruptcy policy	\$ 240.00	2.5	\$ 600.00
8-Dec-04	Finalized the October monthly fee application	\$ 240.00	1	\$ 240.00
8-Dec-04	Finalized the third quarterly fee application; submitted to Marie Hendrixson for review	\$ 240.00	1	\$ 240.00
9-Dec-04	Finalized the November monthly fee application; submitted to Marie Hendrixson for review	\$ 240.00	1.5	\$ 360.00
	Totals		12.0	\$ 2,880.00

EXHIBIT "B"

Protiviti Inc.

W. R. Grace & Co. Preparation of Monthly Fee Applications
Period Covered: December 2004
(Actually Occurred in October 2004, but not previously billed)

Name: Victor Blanchard
Level: Associate Director

Date	Detailed Task / Activity	Bill Rate	Hours	Fees
4-Oct-04	Prepared the August and September 2004 monthly fee applications in accordance with the bankruptcy court requirements	\$ 295.00	4.5	\$ 1,327.50
14-Oct-04	Prepared the August and September 2004 monthly fee applications in accordance with the bankruptcy court requirements	\$ 295.00	3	\$ 885.00
15-Oct-04	Prepared the August and September 2004 monthly fee applications in accordance with the bankruptcy court requirements	\$ 295.00	3	\$ 885.00
	Totals		10.5	\$ 3,097.50

EXHIBIT "C"

**Protiviti Inc.
W. R. Grace & Co. Expense Summary
Period Covered: December 2004**

Expense Category	Service Provider	Total Expenses
Transportation	N/A	\$ 270.40
Lodging	N/A	\$ -
Sundry	N/A	\$ -
Business Meals	N/A	\$ -
Total		\$ 270.40

Protiviti Inc.
W. R. Grace & Co. Expense Tracking
Period Covered: December 2004

Expense Detail		Expense Category					
Name:	Peter Duranti						
Level:	Senior Consultant, IT						
Date	Description of Expense	Amount	Transportation	Lodging	Sundry	Business Meals/ Entertainment	Totals
6-Dec-04	Mileage in excess of normal commute (Philadelphia PA to Columbia MD) - 220 miles round trip	\$ 80.30	\$ 80.30				\$ 80.30
6-Dec-04	Tolls to and from PA to MD	\$ 9.00	\$ 9.00				\$ 9.00
7-Dec-04	Mileage in excess of normal commute (Philadelphia PA to Columbia MD) - 220 miles round trip	\$ 80.30	\$ 80.30				\$ 80.30
7-Dec-04	Tolls to and from PA to MD	\$ 9.00	\$ 9.00				\$ 9.00
13-Dec-04	Mileage in excess of normal commute (Philadelphia PA to Columbia MD) - 220 miles round trip	\$ 80.30	\$ 80.30				\$ 80.30
13-Dec-04	Tolls to and from PA to MD	\$ 11.50	\$ 11.50				\$ 11.50
	Totals	\$ 270.40	\$ 270.40	\$ -	\$ -	\$ -	\$ 270.40

		Business Meals/ Entertainment				Totals
Grand Totals	Amount	Transportation	Lodging	Sundry		
	\$ 270.40	\$ 270.40	\$ -	\$ -	\$ -	\$ 270.40